

**Department of Public Safety
State of Alaska
Single Audit – Compliance Supplement**

Program #	Program Name	Last Revised
1	Alaska Highway Safety Office Agreements Transferred to DOTPF See Program #2	See DOTPF #2
2	Narcotics Task Force Subgrants	5/02
3	Council on Domestic Violence and Sexual Assault Grants	5/02
4	Fire Prevention – Fire Service Training Grants	5/97
5	Village Public Safety Officer Program	5/97
6	Civil Air Patrol (CAP)	5/97

Narcotics Task Force Subgrants Department of Public Safety – Program 2

I. PROGRAM OBJECTIVE

The purpose of this program is to solve sophisticated criminal cases involving controlled substances in order to remove the perpetrators from exposure to the public through detection, apprehension, and assistance in the subsequent prosecution of individuals guilty of violations of the law. Subgrants provided by this program are intended to further this overall objective at the state and local level. (Subgrants are provided by the Anti-Drug Abuse Act of 1988, Public Law 100-690, Title VI, Subtitle C.)

II. PROGRAM PROCEDURES

Subgrants are approved by the Drug & Violent Crime Control Advisory committee based upon applications. The funds awarded to, and the grant requirements of, each subgrantee is documented in a Grant Award Agreement.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

Granted funds must be used by the grantee in the manner noted in the grant agreement.

Suggested Audit Procedures

- Test to ascertain whether expenditures were made to further program objectives, and
- The expenditures were made in accordance with the grant agreement.

B. ELIGIBILITY

The auditor is not expected to determine eligibility.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Most of the subgrants require match funding to be provided by the grantee. Testing should be made to determine that the funds noted as match were expended to meet the program objectives and described on the Grant Award page of the agreement in the form of cash to carry out the project.

D. REPORTING REQUIREMENTS

Compliance Requirement

The grantee must submit a properly certified bill at least quarterly to the Department of Public Safety known as the "Report of Expenditures and Request for Funds." These billings must include a full accounting of expenses submitted for reimbursement.

Suggested Audit Procedures

- Review copies of the reports to determine if they adequately identify the source and application of funds to determine accuracy and completeness,
- Review expenditures to assure that the line item of the expenditures is in accordance with the grant agreement,
- Compare actual and budgeted amounts, and
- Assure that the grantee maintains separate financial records for the accounting of funds under the grant that tie to the grantees central accounting system.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

Examine records necessary to assure compliance with the provisions of 28 CFR as it is applicable to the subgrant and that the grantee is in compliance with the provisions of the Office of Justice Programs' "Financial Guide," [April 1996] **2000, Millennium Issue.**

Suggested Audit Procedure

- Review audit expenditures to determine if they are consistent with furthering program objectives.

Modified 5/02

Council on Domestic Violence and Sexual Assault Grants Department of Public Safety – Program 3

I. PROGRAM OBJECTIVES

The purpose of the Council on Domestic Violence and Sexual Assault (CDVSA) Program is to fund and maintain domestic violence, [and] sexual assault programs, **and Batterers' Intervention programs.**

II. PROGRAM PROCEDURES

Grants for domestic violence, [and] sexual assault, **and batterers' intervention** services are awarded every two years following a competitive application process. Awards are based upon established priorities and criteria determined by the CDVSA. Grants may be awarded to a city, borough, or other political subdivision of the State or a non-profit corporation.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF COSTS ALLOWED AND UNALLOWED

Compliance Requirement

Costs allowed or unallowed under this program are determined by grant regulations 13 AAC 95 as well as grant award documents, including special conditions.

Suggested Audit Procedures

- Review Department of Public Safety grant regulations 13 AAC 95 and grant award documents, including budget revisions if applicable, and
- Test financial related records to determine the appropriateness of costs per 13 AAC 95.

B. ELIGIBILITY

The auditor is not expected to determine eligibility.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

The agency must provide and document matching expenditures equal to a minimum of 15% of the grant award for regular domestic violence and sexual assault grants **and 25% for community based batterers' intervention programs.** This match does not include State funds from any other source, but

may include in-kind goods and volunteer services as defined in the grant award conditions.

Suggested Audit Procedure

- Review expenditures from other than CDVSA grant(s) and other State sources as well as the use of donated goods and services to ensure that the required match has been met and is shown in financial statements.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly and year-end reports as instructed by the CDVSA on the dates specified in the grant award conditions.

Suggested Audit Procedures

- Review the agency files to determine whether all required reports have been submitted, and
- Verify timelines with the CDVSA office.

FISCAL REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly expenditure reports as specified in the grant documents.

Suggested Audit Procedures

- Confirm that the reported revenues and expenditures agree with the agency's general ledger, and
- The expenditures are within the budget limits of the grant.

Compliance Requirement

Agency financial statements must present a statement of revenues and expenditures for each State grant/contract. Such statements must show, for each State fiscal year grant, the final approved budget by line item category, actual revenues and expenditures, and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on their financial statements any outstanding liability to the State as payable to the State. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the State, and
- Review financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

The Council on Domestic Violence and Sexual Assault will determine if grantees are meeting other requirements. Therefore, the auditor is not required to test for the following:

1. Eligibility,
2. Special tests and provisions in the grant award and applicable Administrative Code, and
3. Types of services allowed or unallowed.

Modified 5/02

Fire Prevention – Fire Service Training Grants Department of Public Safety – Program 4

I. PROGRAM OBJECTIVES

The objective of this program is to provide financial support to local fire departments and emergency service organizations so that they may provide instruction in fire suppression and emergency response. This instruction supports all types of education and training activities for fire service personnel, particularly in terms of professional development, regardless of rank or years of service.

II. PROGRAM PROCEDURES

Small grants are awarded each year to provide for technical training of firefighters and emergency responders throughout the state.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

Funds are permitted for authorized fiscal year operations and maintenance. Funds must be used in accordance with the grant provisions, unless a revised budget and use statement is approved by the Supervisor of Fire Service Training.

Suggested Audit Procedures

- Test expenditures to determine for compliance with the approved budget within the appropriate budget year, and
- Test individual invoices for verification that expenditures were made in accordance with grant specifications.

B. ELIGIBILITY

Compliance Requirement

The auditor is not expected to determine eligibility.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

Communities that are able to assist with matching funds may receive a higher priority rating for possible grant approval. The Supervisor of Fire Service Training rates each application for a grant and suggests approval based on that rating.

D. REPORTING REQUIREMENTS

Compliance Requirement

The grantee is required to provide documentation of all expenditures charged against the grant. Upon receipt of such documentation, expenditures are reimbursed to the grantee. A brief description of work performed and student rosters, where appropriate, must accompany the request for reimbursement.

Suggested Audit Procedure

- Review financial documents for compliance with above.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

There are no special tests or provisions.

Modified 5/97

Village Public Safety Officer Program Department of Public Safety – Program 5

I. PROGRAM OBJECTIVES

The purpose of this program is to develop and support the Village Public Safety Officer (VPSO) Program in rural areas of Alaska, mainly where other law enforcement positions do not exist. VPSO's provide a broad range of public safety services, including but not limited to, law enforcement, emergency medical services, fire protection and prevention, water safety, and search and rescue.

II. PROGRAM PROCEDURES

Contracts for VPSO's are awarded annually to nonprofit corporations based on a needs assessment by the Department.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

Contract monies must be used in accordance with the signed contract.

Suggested Audit Procedure

- Test to determine whether services, particularly personal services, as outlined in the contract, are provided.

B. ELIGIBILITY

The auditor is not expected to determine eligibility.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

There are no matching requirements.

D. REPORTING REQUIREMENTS

Compliance Requirement

Reporting requirements are contained in the contract.

Suggested Audit Procedure

- Test to determine whether the requirements set in the contract are being met.

E. SPECIAL TESTS AND PROVISIONS

There are no special tests or provisions.

Modified 5/97

Civil Air Patrol (CAP)

Department of Public Safety – Program 6

I. PROGRAM OBJECTIVE

The purpose of this program is to fund aviation education, cadet training, and support for Search and Rescue missions throughout Alaska.

II. PROGRAM PROCEDURES

Budgets for CAP are approved annually by the Legislature.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

Budgeted monies must be used by the CAP to provide, maintain, staff and administer CAP program objectives.

Suggested Audit Procedure

- Test to ascertain whether expenditures were made to further program objectives.

B. ELIGIBILITY

The auditor is not expected to determine eligibility.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

There are no matching requirements.

D. REPORTING REQUIREMENTS

Compliance Requirement

The CAP must submit a properly certified bill monthly to the Department. The bill must include a full accounting of expenses submitted for reimbursement.

Suggested Audit Procedure

- Review copies of bills and supporting documentation to determine accuracy and completeness.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

There are no special tests or provisions.

Suggested Audit Procedure

- Audit expenditures to determine if they are consistent with furthering program objectives.

Modified 5/97